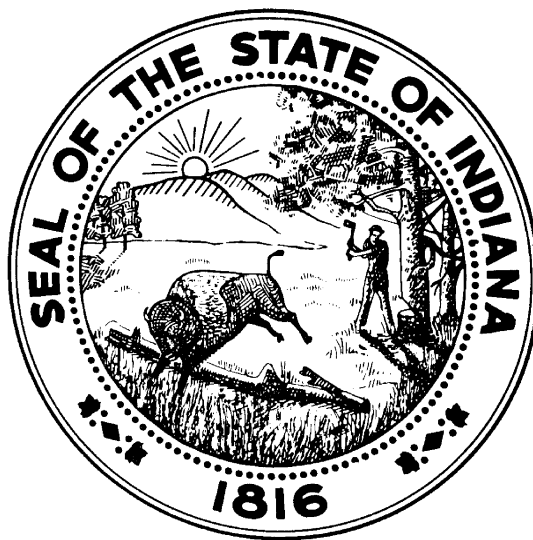


**ACCOUNTING AND UNIFORM COMPLIANCE
GUIDELINES MANUAL FOR CITIES AND TOWNS
STATE OF INDIANA**



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302 West Washington Street
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Reissued 1997
Revised 1998
Reissued 1999
Revised 2000

PREFACE

This Accounting and Uniform Compliance Guidelines Manual for Cities and Towns is for use primarily by Clerk-Treasurers in third class cities and all towns in the State of Indiana. However, with the exception of double entry modified accrual basis versus single entry cash basis accounting, most of the material contained herein is also applicable to first and second class cities and, therefore, use is also recommended to City Controllers.

We urge each Clerk-Treasurer or Controller to carefully study the manual and refer to it often. Particular care should be taken to study the accounting forms, many of which are illustrated for guidance of Clerk-Treasurers in their use. Only by proper use of the manual will it serve the purpose for which it has been developed. Although examples demonstrate a manually hand posted system, the same basic procedures should be incorporated into electronic data processing systems.

Chapter 7, entitled "OTHER GUIDELINES," has been reserved for information which should be helpful to Clerk-Treasurers, as well as other city and town officials, in resolving many administrative problems. In this section we have cited legal references but, in all instances, if a legal question arises, you should consult the city or town attorney.

We will make every effort, as changes develop or new problems arise, to keep the manual current by issuing revisions and supplemental material. When received, you should see that new material is placed in the manual and, where indicated as "Revised," the former material discarded. The manual is issued for the use of the city and town officials and shall be preserved for future reference as property of the city or town.

We hope you will find the manual to be helpful and we invite all city and town officials to offer suggestions for its improvement.

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